

BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4027. MANUFACTURER'S RECORDS AND MONTHLY REPORT.

Reference: Sections 30453 and 30454, Revenue and Taxation Code.

(a) Every cigarette manufacturer or tobacco products manufacturer dealing in, transporting, storing or warehousing cigarettes or tobacco products in this state or otherwise engaged in business in this state as a distributor shall keep and maintain at his place of business in this state, or at the warehouses or storage places from which cigarettes or tobacco products are released or delivered by the manufacturer, a record of all releases or deliveries of cigarettes or tobacco products from each storage place or warehouse in this state and shall keep and maintain either within the state or at the manufacturer's home office a record of all the manufacturer's shipments of cigarettes or tobacco products from points outside this state to points within this state. Such records shall be made available at any time during normal business hours to the board or its authorized representatives for examination upon request. The records shall show the information necessary to be included in the reports required by paragraph (b) of this section.

(b) Each cigarette or tobacco products manufacturer described in paragraph (a) above shall file with the board by the 20th day of each calendar month a certified report with respect to all releases and deliveries of cigarettes or tobacco products in this state and all shipments of cigarettes or tobacco products from a point outside this state to a point within this state made or authorized by the manufacturer during the preceding calendar month. The releases, deliveries and shipments for each purchaser shall be grouped together in the report. The report shall be on Board of Equalization Form BOE-501-MC entitled "Manufacturer's Report of Cigarettes Released from Storage in California or Shipped into California" or Board of Equalization Form BOE-501-MT entitled "Manufacturer's Report of Tobacco Products Released from Storage in California or Shipped into California" and shall show the following information with respect to each release, delivery or shipment:

- (1) the date of the release, delivery or shipment;
- (2) the location from which the release, delivery or shipment was made;
- (3) the name and address of the purchaser;
- (4) the address of the place to which the cigarettes or tobacco products were shipped, released or consigned;
- (5) the number of cigarettes or type, quantity and wholesale cost of tobacco products released, delivered or shipped;
- (6) the invoice or document number and date thereof representing the release, delivery or shipment;
- (7) if released to a licensed distributor, the license number of such distributor; and
- (8) in the case of a cancellation of any release, delivery or shipment, information indicating the transaction was cancelled.

The above information need not be supplied with respect to cigarettes or tobacco products which are non-tax-paid under the provisions of Chapter 52 of the Internal Revenue Act of 1954, as amended, and are released, delivered or shipped in internal revenue bond or customs control.

(c) In lieu of the monthly reports required by paragraph (b) of this section, a manufacturer may arrange with the board to supply the required information by supplying data processing media or other data in such manner and in such format as is satisfactory to the board.

Regulation 4027. (Continued)

History: Adopted June 24, 1959.

Amended September 13, 1961.

Amended November 3, 1967.

Amended September 26, 2001, effective February 15, 2002. Added references to tobacco products and tobacco products manufacturers and deleted gender specific language throughout the regulation. In the first sentence of subdivision (a), removed "he releases or delivers" after "storage places from which" and added "or tobacco products are released or delivered by the manufacturer". In subdivision (b), deleted "such" after "each" and added "described in paragraph (a) above" after "manufacturer" in the first sentence, deleted "in a form prescribed by the board" after "shall be" and added "on Board of Equalization Form... from Storage in California or Shipped into California", added "or tobacco products" to subdivision (b)(4), and added "or type, quantity and wholesale cost of tobacco products" to subdivision (b)(5).